IN THE CLAIMS

1. (Currently amended) A controlled release pharmaceutical composition of Nimesulide for oral administration which comprises a fast release fraction and an extended release fraction which comprises nimesulide as an active drug upto 99% w/w of the composition, one or more release controlling materials from 0.1% to 99% w/w of the composition and pharmaceutical excipients from 0% to 90% w/w of the composition, said nimesulide being present in the fast release fraction and in the extended release fraction.

2. (Currently amended) A controlled release pharmaceutical composition of nimesulide as claimed in claim 1 which comprises nimesulide as an active drug from 20% to 70% w/w of the composition, one or more ~~sustaining~~ release controlling materials from 5% to 65% of the composition and pharmaceutical excipients from 10% to 70% w/w of the composition.

3. (Cancel)

4. (Currently amended) A controlled release pharmaceutical composition of nimesulide as claimed in claim 1 wherein the ~~sustaining~~ release controlling materials are selected from the group consisting of cellulose and cellulose derivatives, waxes, carbomers, polyalkylene polyols, polycarbophils, methacryclic acid derivatives, gelatins, gums, and polyethylene oxides.

5. (Previously presented) The composition as claimed in claim 1 which further comprises release modifiers selected from the group consisting of wetting agents, solubilizers, surfactants, plasticizers, pore formers, pH modifiers and tonicity adjusting agents.

6. (Previously presented) A controlled release pharmaceutical composition as claimed in claim 1 which is a gastroretentive system wherein the residence time of the drug is increased in the stomach, duodenum, jejunum or ileum.

7. (Previously presented) The composition as claimed in claim 6 wherein gastroretention of Nimesulide is achieved by mucoadhesion, flotation,

reducing gastrointestinal motility or a combination thereof.

8. (Previously presented) The composition as claimed in claim 7 wherein mucoadhesion is achieved by treating Nimesulide with polymers having affinity for gastrointestinal mucosa said polymers selected from the group consisting of polycarbophils, carbomers, alginates, cellulose and cellulose derivatives, chitosan, gums and lectins.

9. (Previously presented) The composition as claimed in claim 7 wherein flotation is achieved by adding to the composition gas-generating materials selected from the group consisting of sodium bicarbonate, sodium carbonate, calcium carbonate and potassium carbonate alone or in combination with an acidic substance selected from the group consisting of hydrochloric acid, citric acid, fumeric acid, malic acid, maleic acid, ascorbic acid and tartaric acid.

10. (Currently amended) The ~~A~~ composition as claimed in claim 7 wherein gastrointestinal motility is reduced by materials selected from the group consisting of fats, fatty acids and transeterification products of fats and fatty acids with polyols.

11. (Currently amended) A process for the manufacture of a controlled release composition of Nimesulide for peroral administration comprising of a fast release fraction and an extended release fraction which comprises mixing together ~~under conventional conditions of temperature and pressure -~~ nimesulide as an active drug up to 99% w/w of the composition, one or more release controlling materials from 0.1% to 99% w/w of the composition and pharmaceutical excipients from 0% to 90% w/w of the composition said nimesulide being present in the fast release fraction and in the extended release fraction.

12. Canceled

13. Canceled

14. (Canceled)

15. (Currently amended) The ~~A~~ controlled release pharmaceutical composition of nimesulide as claimed in claim 2 wherein the ~~sustaining~~ release controlling materials are selected from the group consisting of cellulose and cellulose derivatives, waxes, carbomers, polyalkylene, polyols, polycarbophils, methacrylic acid derivatives, gelatins, gums and polyethylene oxides.

16. (Canceled)

17. (Currently amended) The ~~A~~ controlled release pharmaceutical composition of numesulide as claimed in claim 14 wherein the ~~sustaining~~ release controlling materials are selected from the group consisting of cellulose and cellulose derivative, waxes, carbomers, polyalkylene polyols, polycarbophils, methacrylic acid derivatives, gelatins, gums, and polyethylene oxides.